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A TREATISE ON THE FEDERAL CORPORATION TAX LAW OF 1909. By Arthur W. Machen, Jr., Boston. Little, Brown and Company. 1910. pp. xxv, 269.

This volume has undoubtedly proved serviceable to many of the profession in the preparation of corporation tax reports. Its explanations of the different provisions of the Corporation Tax Law are so clear as fully to warrant the author's belief, as expressed in the preface, "that the book is more than a mere 'annotated edition' of the Act of Congress." In addition the book is well indexed, and conveniently arranged appendices contain the text of the law, together with the Treasury Regulations and Forms of Return. The author states the grounds on which the validity of the law will probably be assailed, but refrains from stating a definite opinion as to whether such attacks will be successful.

A. C. B.

SHIPPERS AND CARRIERS OF INTERSTATE FREIGHT. By Edgar Watkins. Chicago: T. H. Flood and Company. 1909. pp. 549.

The author does not profess to cover the general subject of interstate commerce but, to use his language, "The purpose of this work is to treat of the rights and duties of shippers and carriers of freight that comes within the description of interstate commerce." These rights and duties are considered chiefly as arising out of or affected by the Interstate Commerce Act and the amendments thereto including the Elkins law and Hepburn law of 1906. The opening chapter deals with the validity and scope of the Act and is followed by chapters on the reasonableness of rates and the equality in rates. Then come chapters upon the enforcement of the Act by the Interstate Commerce Commission, including rules of procedure and forms, the enforcement by the courts and the power of the courts to prevent an illegal advance in rates. In the next chapter the Act is printed with amendments, section by section, and under each section the decisions of the commission and the courts are collected, the point of each case being succinctly stated in the text. The other chapters deal with state laws and other laws of Congress affecting interstate commerce. In the appendices are printed the Safety Appliance Acts, the Employers' Liability Act, the Arbitration Act, and the Corporation Tax Act. It is hard to see that the last named comes within the scope of the book.

Though the author has limited his purpose as above indicated, the field chosen has already been covered by more comprehensive works on the subject, such as *The Law of Interstate Commerce* by Judson, and *Railroad Rate Regulation* by Beale and Wyman. But the law of interstate commerce is constantly growing, and a book including the recent cases as this one does is useful. The chief criticism is that the author has too often on a given point taken refuge in long quotations from cases and has repeated. For instance, a long quotation in section 94 is the same as that quoted in section 61, and there are other instances. In spite of these defects, the author has produced a practical treatise on the subject. Beside covering the legal side of the questions, he has included quotations from technical works on railroads which should prove helpful alike to lawyers and traffic men. There is a well-arranged index and a table of cases.

R. T. H.

A TREATISE ON THE LAW OF INDEPENDENT CONTRACTORS AND EMPLOYERS' LIABILITY. By Theophilus J. Moll. Cincinnati: The W. H. Anderson Company. 1910. pp. lvi, 378.

This is a book designed to deal primarily with two questions: Who are independent contractors? and What is the liability for their acts of the person who employs them? It does not exhibit the results of much original thought or throw

much new light upon the fundamental problems involved. It is largely made up of quotations from texts and cases, rather loosely strung together, and arranged in the conventional order. As a consequence, there is often much substantial repetition and considerable diversity of statement. To one who wishes to learn what has been said or decided about the subject, the book will prove a useful compendium. The cases seem to be quite fully collected, and every device in the way of collateral citation seems to have been adopted with a view to making them generally available. Very few cases are cited later than the official reports.

F. R. M

LEADING CASES ON INTERNATIONAL LAW. Part I: PEACE. By Pitt Cobbett. Third Edition. London: Stevens and Haynes. 1909. pp. xxiv, 385.

The first edition of this book appeared in 1885 in one volume and was followed by the second edition, also in one volume, in 1892. The third edition is to be in two parts. The first part of the third edition relating to the international law of peace appeared in 1909 and contains the same number of pages as were devoted to peace, war, and neutrality in the second edition.

In this first part of the third edition the arrangement of material has been much improved. The subject-matter reflects the recent changes in the attitude of courts toward international law. The content of international law has also changed. This is shown in the more extended mention of such subjects as international courts of arbitration, commissions of inquiry, leased territory, spheres of influence, spheres of interests, interoceanic canals, nationals, and insurgency.

The earlier editions of this work, containing comparatively few notes, were designed to furnish illustrative cases for use with text-books. This third edition contains much more extensive notes, there being about three times as many pages of notes as of text of cases. These notes relate not merely to the decision rendered in the case selected, but also to kindred topics; *e. g.*, following a seven-page statement of the Alaska Boundary Arbitration of 1903, there are twelve pages of notes upon the topics, state property in municipal and international law, boundaries of state territory, interests falling short of ownership, occupation, area affected by occupation, abandonment of occupied territory, prescription, other modes of acquisition, leases and pledges of territory, servitudes and restrictive contracts, protectorates, spheres of influence, spheres of interest, the occupation and administration by one state of territory belonging to another. Such a method of treatment makes it necessary to distinguish this work of Dr. Pitt Cobbett from a case book in the proper sense.

It is unfortunate that in international law the influence of early theorists who did not distinguish between the conditions necessary for the existence of a state and the state itself should be perpetuated. There are other political unities beside the state as well as economic and religious unities, and as Cobbett shows, these may often acquire a status in international law. His distinction between "nationals" and "citizens" is of importance for the United States particularly since the acquisition of non-contiguous territory. His treatment of the status of insurgency would have been much more adequate if the principles laid down by the United States Supreme Court in such cases as the *Three Friends* and *Underhill v. Hernandez* had received consideration.

In all the cases, as on page 26, it would have been more satisfactory had the statements been made in the exact words of the opinion so far as possible, rather than in form of a *résumé* of the opinion. This is particularly true when the space occupied would be approximately the same. Possibly such a course would have avoided the statement that the exemption of coast fishing-vessels from capture in time of war was founded on considerations "of the *natural* convenience of belligerent States" (p. 3), when in the case of the *Paquete Habana* and the *Lola* the phrase is "of the *mutual* convenience of belligerent States." While recent in-